

105TH CONGRESS
2D SESSION

S. 2200

To amend the Internal Revenue Code of 1986 to make the exclusion for amounts received under group legal services plans permanent.

IN THE SENATE OF THE UNITED STATES

JUNE 22, 1998

Mr. D'AMATO introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to make the exclusion for amounts received under group legal services plans permanent.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. PERMANENT EXTENSION OF EXCLUSION FOR**
4 **EMPLOYER-PROVIDED GROUP LEGAL SERV-**
5 **ICE PLANS.**

6 (a) GENERAL RULE.—Subsection (e) of section 120
7 of the Internal Revenue Code of 1986 (relating to amounts
8 received under qualified group legal services plans) is
9 amended to read as follows:

1 “(e) TERMINATION.—This section and section
2 501(c)(20) shall apply to—

3 “(1) taxable years beginning after December
4 31, 1976, and before July 1, 1992, and

5 “(2) taxable years beginning after June 30,
6 1998.”

7 (b) EFFECTIVE DATE.—The amendment made by
8 this section shall apply to taxable years beginning after
9 June 30, 1998.

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